

UNITED STATES OF AMERICA -
INTERNAL REVENUE SERVICE

Appellant,

V.

FABIO ALICEA and SARAH J.
ZABEK

Appellees

JUDGMENT

No. 7:20-CV-169-FL

Decision by Court.

This action came before the Honorable Louise W. Flanagan, United States District Judge, for consideration of Mandate from an Opinion of the Fourth Circuit.

IT IS ORDERED, ADJUDGED AND DECREED in accordance with the court's order entered March 24, 2023, that the decision of the bankruptcy court is **REVERSED** and this case is remanded for further proceedings.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that costs are taxed in the amount of \$102.76 against appellees.

This Judgment Filed and Entered on March 24, 2023, and Copies To:

Kyle L. Bishop / Ryan O McMonagle (via CM/ECF Notice of Electronic Filing)
Travis Sasser (via CM/ECF Notice of Electronic Filing)

March 24, 2023

PETER A. MOORE, JR. CLERK

/s/ Sandra K. Collins
(By) Sandra K. Collins, Deputy Clerk